

Ana Liffey Drug Project Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2020

Ana Liffey Drug Project Company Limited By Guarantee

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 – 8
Directors' Responsibilities Statement	9
Independent Auditor's Report	10 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 26
Supplementary Information relating to the Financial Statements	28 - 29

Ana Liffey Drug Project Company Limited By Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Patron	Michael D Higgins - President of Ireland
Directors	Alice O'Flynn Brian Patrick Dalton Catherine Comiskey Edward Matthews Greg Ward Jack Nolan Roderick Malachy Maguire Vivian Geiran (Appointed 25 March 2020) Brendan O'Connor (Appointed 16 September 2020)
Company Secretary	L&P Trustee Services Ltd
CHY Number	6775
Eligible Charity Number	0465
Charities Regulatory Authority Number	20013301
Company Number	109034
Registered Office and Principal Address	48 Middle Abbey Street Dublin 1 Ireland
Auditors	Donal Ryan & Associates 32 Manor St. Dublin 7 Ireland
Bankers	Permanent TSB 12/13 Lower O'Connell Street, Dublin 1, Dublin

Ana Liffey Drug Project Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2020.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Ana Liffey Drug Project Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement

Our vision is for a society where all people affected by problem substance use are treated with dignity and respect and have access to quality services. Correspondingly, our mission is to work with people affected by problem substance use and the organisations that assist them. We do this to reduce harm to individuals and society, and to provide opportunities for development of those individuals and organisations.

In carrying out our work, we work to a number of overarching values. These are set out in detail in our strategic plan; in short, Ana Liffey:

- neither promotes nor denounces substance use but seeks to respond to problems associated with it
- is pragmatic
- believes in rights and responsibilities
- aims to make a positive contribution to society

Objectives

The principal activity of the company is the provision of direct services to people who use drugs in Ireland. We do this from a low-threshold and harm reduction ethos, meaning that we try to keep the barriers to accessing our services as low as possible, and that our focus is on reducing the broad harms that drug use causes to individuals, families, communities and broader society. In 2020, the organisation provided services in the Mid-West, Dublin and North East areas. In addition, the organisation works both nationally and internationally on civil society involvement in drug policy and in advocating for progressive drug policy choices.

Structure, Governance and Management

Structure

Ana Liffey Drug Project is constituted as a company limited by guarantee as set out under parts 1-15 of the Companies Act 2014 with a registered office at 48 Middle Abbey Street, Dublin 1. It was incorporated on 8 August 1985 and its registered number is 109034. The company's constitutional documents were last externally reviewed in 2017, and are publicly available from the Companies Registration Office website (www.cro.ie). The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The objects of the company are charitable in nature and the company is a registered charity with the Charities Regulator (Registered Charity No. 2001330).

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Governance

The company is governed by a board of directors, and corporate governance and compliance support is provided by L&P Trustee Services. As of 31st December 2020, the company had 9 directors. A list of directors and the subgroups of the board on which they sit is listed on pages 3 (directors) & 5 (for subgroups). For the entirety of 2020, Mr. Edward Matthews was the Chairperson of the company, and L&P Trustee Services was the company secretary.

The board met on 8 occasions in 2020 and all subgroups listed on page 5, met regularly in 2020.

There is a clear division of responsibility at the company with the Board retaining control over major decisions. The board of directors retain the overall responsibility for the strategic direction of the company in close liaison with the Chief Executive Officer. The Chief Executive Office is not a member of the Board. Ana Liffey Drug Project has a Governance & Human Resources Committee in place with defined terms of reference which details the procedures involved in the recruitment, nomination and appointment process of new directors to the company. The succession planning process ensures that there is an appropriate balance of skills, experience, independence and knowledge in place to enable the directors to discharge their respective duties and responsibilities effectively and to oversee the work of the company in line with the company's strategy.

Directors are appointed according to the provisions as set out in the Constitution (comprising the Memorandum and Articles of Association). The term of office of each director is for a period of four years and a director may not be re-appointed for more than two successive terms totalling a maximum of eight years.

There is a formal induction process for incoming board members, which includes the provision of an induction pack of board minutes, constitutional documents and financial information compiled by the company secretary, and induction meetings with the Chairperson and other key personnel as appropriate. On appointment, new directors receive an Induction Pack which introduces the directors to the work of the company and help familiarise themselves with board process, core roles and responsibilities of the board and board of directors.

Trustee training is provided on an annual basis to new directors as part of their induction process and provides directors with an understanding and working knowledge of the essential elements of good governance and adheres to the relevant legal and regulatory compliance, trustee training is also provided to the existing directors as part of their ongoing training.

Directors do not receive remuneration for their services; there were no transactions with the Directors during the year. During 2020, the Board worked on the governance structures as it continued on the path to full compliance with the Charities Regulator's Governance Code. The aim of the Code is to determine and formulate standards of best practice in charity governance. The process involves a thorough review and assessment of the charity's policies, procedures, systems and values. The objective is to ensure the company runs effectively while increasing transparency to provide assurance to all stakeholders. As part of this process, key achievements during the course of the year included the establishment of the Beneficial Ownership Register; the revision of the Company's GDPR Policies and procedures and the carrying out of a Skillset Audit of the Board and a Board Evaluation.

The work of the board is supported by the following committees, each of which has its own terms of reference:

- Governance and HR Committee (met 4 times in 2020)
- Clinical Governance Committee (met 3 times in 2020)
- Financial and Audit Committee (met 5 times in 2020)

Management

While the board is ultimately responsible for the organisation and its activities, issues related to the day-to-day running of the business are delegated to the Chief Executive Officer and through that role to the staff team. The management and staff of the organisation carry on the activities of organisation in line with the policies and strategies set out by the board.

The organisation has a strategic plan for the period 2018-2020 - 'Safer From Harm' - which is available to download from our website. The organisation has a work plan directed towards progressing each of the actions under the strategic plan.

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Review of Activities, Achievements and Performance

Despite the restrictions necessitated by responses to COVID19 the work of Ana Liffey Drug Project continued throughout the pandemic. The organisation rose to the challenge, by working in partnership to reduce the spread of COVID19 amongst the people we serve. Across the organisation the teams worked imaginatively, flexibly and solidly since the crisis began in mid-March 2020. Equally, from the point of view of the board, 2020 required a high degree of flexibility whilst maintaining reliable stewardship of the organisation.

In terms of direct service delivery with people who use drugs, we adapted and maintained our services to operate safely throughout the pandemic in Dublin and the Midwest Region. We continued our work on drug policy, participating in a range of projects and forums. Finally, we also carried out work on governance as we work towards full compliance with the Governance Code.

The following section sets out a summary of our activities and performance in each area:

Dublin Services

An overview of Ana Liffey's work in Dublin during 2020 is as follows – 1,921 people received COVID19 specific interventions i.e. provided with COVID19 information and education; provided with supplies; found on outreach to be triaged; and transported to testing and isolation accommodation. 328 people living in Private Emergency Accommodation received assessments and brief interventions/sign posting; and 32 people residing in NGO provided accommodation received assessments and brief interventions/sign posting. 198 people received case management. 81 people accessed the needle and syringe programme. 56 people were assessed and provided services via our in-reach clinic in Granby Centre; 44 of these people engaged in Community Detox with Ana Liffey and GMQ.

Midwest Services

We served a similar cohort of people in the Midwest, an overview of our work there during 2020 is as follows - 340 people accessed the needle and syringe programme. 280 people accessed key working support.

Policy and Participation

In 2020, a large part of our work in this year was focused on drug related intimidation in the North-East Inner City of Dublin, where we delivered both research and community based strands of the Drug Related Intimidation Initiative, resulting in the publication of a significant report. We also continued our work focused on the decriminalisation of people who use drugs; key activities included the holding of a 2 day seminar for advocates, as well as follow up remote networking events with delegates and the development of tools for advocates. Later in the year, we also wrote a report aimed at better understanding the lived experience of people who use drugs and are homeless in Dublin. We also continued our work on relevant fora, remaining active members of the Civil Society Forum on Drugs; the National Voluntary Drug and Alcohol Sector; and the Correlation - European Harm Reduction Network.

Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €1,547,480 (2019 - €1,512,754) and liabilities of €275,586 (2019 - €250,049). The net assets of the company have increased by €9,189.

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections;
- The company has a policy of maintaining adequate cash reserves;
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis;
- Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects;
- Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitor.

COVID-19

On 31st December 2019, China alerted the World Health Organisation (WHO) to several cases of unusual pneumonia in Wuhan, a port city in the central Hubei province. In February 2020, the WHO officially named this new Coronavirus 'COVID-19' and on 11 March 2020 the WHO declared the coronavirus outbreak a pandemic. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "nonessential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of COVID-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. The company is working with its staff and suppliers while reviewing options available under government support schemes. At the date of signing these accounts the long term impact on the company is unknown.

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company is exposed to the effects of the COVID-19 pandemic which has had a significant impact on how services have been delivered since the year end. In planning its future activities, the directors will seek to develop the company's activities whilst managing the impact upon service provision caused by the COVID-19 pandemic.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Alice O'Flynn
Brian Patrick Dalton
Catherine Comiskey
Edward Matthews
Greg Ward
Jack Nolan
Roderick Malachy Maguire
Vivian Geiran (Appointed 25 March 2020)
Brendan O'Connor (Appointed 16 September 2020)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was L&P Trustee Services Ltd.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Ana Liffey Drug Project Company Limited By Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2020

Events After the Balance Sheet

As the COVID19 pandemic continued into 2021; in January, Ireland experienced its third wave of the disease.

The Irish Government continued to issue guidance and restrictions on the movement of people designed to slow the spread of this virus.

In May 2021, working in partnership, the organisation was involved with the successful rollout of vaccines to medically vulnerable people who are homeless.

As with all the organisations COVID19 related work funding is being fully met by the State.

As an essential service provider, the company remained operational and there has not been a reduction in income during the period of restrictions.

Notwithstanding adaptations to reduce the spread of Covid-19 virus, the directors remain confident that the company will be fully operational as restrictions are lifted.

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Auditors

The auditors, Donal Ryan & Associates have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 48 Middle Abbey Street, Dublin 1.

Approved by the Board of Directors on 31 May 2021 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

Ana Liffey Drug Project Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

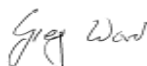
In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 31 May 2021 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Ana Liffey Drug Project Company Limited By Guarantee

Report on the Audit of the Financial Statements

Opinion

We have audited the company financial statements of Ana Liffey Drug Project Company Limited By Guarantee for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. In our opinion the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Ana Liffey Drug Project Company Limited By Guarantee

Matters on Which We Are Required to Report by Exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective Responsibilities

Responsibilities of Directors for the Financial Statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further Information Regarding the Scope of Our Responsibilities As Auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Ana Liffey Drug Project Company Limited By Guarantee

The Purpose of Our Audit Work and to Whom We Owe Our Responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Donal Ryan FCCA AITI
For and on Behalf of
DONAL RYAN & ASSOCIATES
Chartered Certified Accountants & Statutory Auditor
32 Manor St.
Dublin 7
Ireland

31 May 2021

Ana Liffey Drug Project Company Limited By Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2020

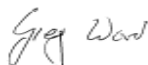
	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
Income							
Donations and legacies	4.1	63,417	-	63,417	116,895	-	116,895
Charitable activities	4.2	-	1,702,763	1,702,763	-	1,549,617	1,549,617
Other trading activities	4.3	-	95,571	95,571	-	193,886	193,886
Other income	4.4	384	-	384	687	-	687
Total Income		63,801	1,798,334	1,862,135	117,582	1,743,503	1,861,085
Expenditure							
Charitable activities	5.1	54,612	1,798,334	1,852,946	101,175	1,731,875	1,833,050
Net Income/(Expenditure)		9,189	-	9,189	16,407	11,628	28,035
Transfers between funds		-	-	-	11,628	(11,628)	-
Net Movement in Funds for the Financial Year		9,189	-	9,189	28,035	-	28,035
Reconciliation of Funds							
Balances brought forward at 1 January 2020	16	1,262,705	-	1,262,705	1,234,670	-	1,234,670
Balances Carried Forward at 31 December 2020		1,271,894	-	1,271,894	1,262,705	-	1,262,705

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 31 May 2021 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

Ana Liffey Drug Project Company Limited By Guarantee

BALANCE SHEET

as at 31 December 2020

		2020	2019
	Notes	€	€
Fixed Assets			
Tangible assets	10	<u>843,993</u>	<u>843,993</u>
Current Assets			
Stocks	11	12,324	8,999
Debtors	12	30,926	33,398
Cash at bank and in hand		<u>660,237</u>	<u>626,364</u>
		<u>703,487</u>	<u>668,761</u>
Creditors: Amounts Falling Due within One Year	13	<u>(275,586)</u>	<u>(250,049)</u>
Net Current Assets		<u>427,901</u>	<u>418,712</u>
Total Assets Less Current Liabilities		<u>1,271,894</u>	<u>1,262,705</u>
Funds			
General fund (unrestricted)		<u>1,271,894</u>	<u>1,262,705</u>
Total Funds	16	<u>1,271,894</u>	<u>1,262,705</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 31 May 2021 and Signed on Its Behalf by:



Edward Matthews
Director



Greg Ward
Director

Ana Liffey Drug Project Company Limited By Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Cash Flows from Operating Activities			
Net movement in funds		9,189	28,035
Adjustments for:			
Depreciation		-	2,049
Interest receivable and similar income		(52)	(262)
		<u>9,137</u>	<u>29,822</u>
Movements in working capital:			
Movement in stocks		(3,325)	2,834
Movement in debtors		2,472	84,425
Movement in creditors		25,537	(136,637)
		<u>33,821</u>	<u>(19,556)</u>
Cash Flows from Investing Activities			
Interest received		52	262
		<u>52</u>	<u>262</u>
Net Increase in Cash and Cash Equivalents		33,873	(19,294)
Cash and Cash Equivalents at 1 January 2020		626,364	645,658
Cash and Cash Equivalents at 31 December 2020	19	<u>660,237</u>	<u>626,364</u>

Ana Liffey Drug Project Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

1. GENERAL INFORMATION

Ana Liffey Drug Project Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 48 Middle Abbey Street, Dublin 1, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of Preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of Compliance

The financial statements of the company for the financial year ended 31 December 2020 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Fund Accounting

The following are the categories of funds maintained:

Restricted Funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted Funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Ana Liffey Drug Project Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from Charitable Activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Donations in Kind

Donated services and facilities are included at the fair value to the charity where this can be quantified.

Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset.

Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers is included in these accounts at the equivalent rate of a paid employee.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Going Concern

Given the level of net funds the company holds the directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

The audited financial statements are prepared in Euro which is the functional currency of the company.

Pensions

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

Ana Liffey Drug Project Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Stock

Inventories are stated at the lower of cost and net realisable value. Where stock is received in a non-exchange transaction, stock is valued at the fair value of the stock received that being the price the entity would have to pay if that stock were purchased on an open market basis. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the income and expenditure account.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are recorded at historic cost less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the fixed asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

Land and buildings freehold	- Over estimated remaining useful life
Fixtures, fittings and equipment	- Written off in equal instalments over estimated useful economic life

Leasing

Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the financial year end.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at Bank and in Hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6775. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expensed as incurred.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

4. INCOME				
4.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
Donations and legacies	63,417	-	63,417	116,895
	<u>63,417</u>	<u>-</u>	<u>63,417</u>	<u>116,895</u>
4.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
HSE - Dublin North City (Core Funding)	-	709,782	709,782	621,086
HSE (NICDATF) (NIC-2.2)	-	78,161	78,161	41,673
HSE (NICDATF) (NIC-17)	-	171,491	171,491	152,313
HSE Social Inclusion (NSP)	-	20,000	20,000	20,000
HSE Social Inclusion (Poole Volunteer Programme)	-	20,000	20,000	20,000
HSE Social Inclusion (North East Region Needle)	-	-	-	2,944
Dublin Regional Homeless Executive (51MAS)	-	70,500	70,500	70,500
HSE Social Inclusion (DRUGS.ie)	-	-	-	1,250
Dublin City Local Community Dev. Committee (LCDC) & Dublin City Council (Enhancement Programme)	-	-	-	14,989
HSE Dublin North City (ACMT)	-	108,667	108,667	91,330
Mid-West Regional DAF (MW-8L)	-	188,504	188,504	188,504
HSE Mid-West (Homeless Programme)	-	86,883	86,883	47,900
Probation Service	-	49,000	49,000	49,000
NEIC	-	8,879	8,879	155,000
The Community Foundation of Ireland (Women's Fund 2018)	-	-	-	3,201
Dublin City Council (ACMT)	-	37,396	37,396	37,396
NEIC (Drug Related Intimidation)	-	143,500	143,500	32,531
The Community Foundation of Ireland (RTE does Comic Relief Fund)	-	10,000	10,000	-
	<u>-</u>	<u>1,702,763</u>	<u>1,702,763</u>	<u>1,549,617</u>
	<u>-</u>	<u>1,702,763</u>	<u>1,702,763</u>	<u>1,549,617</u>
4.3 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
CSFD - European Union Funding	-	16,618	16,618	28,309
Stichting De Regenboog Groép	-	-	-	11,628
Open Society Foundations	-	77,603	77,603	153,949
Irish Life	-	1,350	1,350	-
	<u>-</u>	<u>95,571</u>	<u>95,571</u>	<u>193,886</u>
	<u>-</u>	<u>95,571</u>	<u>95,571</u>	<u>193,886</u>
4.4 OTHER INCOME	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
Other income	332	-	332	425
Bank interest received	52	-	52	262
	<u>384</u>	<u>-</u>	<u>384</u>	<u>687</u>
	<u>384</u>	<u>-</u>	<u>384</u>	<u>687</u>

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

5. EXPENDITURE						
5.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2020	2019	
	€	€	€	€	€	€
Support Costs (Note 6)	-	-	240,503	240,503	232,619	
Staff Costs	1,435,886	-	-	1,435,886	1,418,033	
Staff Training	10,069	-	-	10,069	13,251	
Facilitation, Health & Safety & Staff Support	87,944	-	-	87,944	78,428	
Programme costs	62,667	-	-	62,667	72,083	
Depreciation	-	-	-	-	2,049	
Legal & Professional Fees	-	-	-	-	120	
Governance Costs (Note 5.2)	15,877	-	-	15,877	16,467	
	<u>1,612,443</u>	<u>-</u>	<u>240,503</u>	<u>1,852,946</u>	<u>1,833,050</u>	
5.2 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2020	2019	
	€	€	€	€	€	
Audit	6,886	-	-	6,886	4,264	
Legal & Professional Fees	8,991	-	-	8,991	12,203	
	<u>15,877</u>	<u>-</u>	<u>-</u>	<u>15,877</u>	<u>16,467</u>	
5.3 SUPPORT COSTS			Charitable Activities	2020	2019	
			€	€	€	
Rent & rates			12,736	12,736	12,188	
Insurance			38,796	38,796	35,447	
Utilities			37,984	37,984	31,187	
Cleaning & waste disposal			25,111	25,111	26,766	
Repairs & Maintenance			14,759	14,759	19,728	
Office costs			10,886	10,886	17,193	
Staff recruitment costs			7,391	7,391	2,890	
IT & Computer Maintenance			41,397	41,397	45,643	
Travel & Accommodation			51,179	51,179	41,385	
Bank Charges			264	264	192	
			<u>240,503</u>	<u>240,503</u>	<u>232,619</u>	
6. ANALYSIS OF SUPPORT COSTS				2020	2019	
				€	€	
Rent & rates				12,736	12,188	
Insurance				38,796	35,447	
Utilities				37,984	31,187	
Cleaning & waste disposal				25,111	26,766	
Repairs & Maintenance				14,759	19,728	
Office costs				10,886	17,193	
Staff recruitment costs				7,391	2,890	
IT & Computer Maintenance				41,397	45,643	
Travel & Accommodation				51,179	41,385	
Bank Charges				264	192	
				<u>240,503</u>	<u>232,619</u>	

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

7. NET INCOME	2020	2019
	€	€
Net Income Is Stated After Charging/(Crediting):		
Depreciation of tangible assets	-	2,049
Operating lease rentals		
- Motor vehicles	23,860	-
	<u> </u>	<u> </u>

8. EMPLOYEES AND REMUNERATION

Number of Employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2020	2019
	Number	Number
Management & Administration	6	6
Operational	27	28
	<u> </u>	<u> </u>
	33	34
	<u> </u>	<u> </u>

The staff costs comprise:

	2020	2019
	€	€
Wages and salaries	1,233,415	1,182,303
Social security costs	134,242	126,171
Pension costs	25,632	25,637
	<u> </u>	<u> </u>
	1,393,289	1,334,111
	<u> </u>	<u> </u>

In addition to the above, Ana Liffey Drug Project benefited from the work of volunteers who it is estimated, provided services worth €42,597 (2019: €83,922) based on equivalent costs.

9. EMPLOYEES AND REMUNERATION CONTINUED

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of	Number of
	Employees	Employees
€60,000 to €70,000	3	3
€90,000 to €100,000	1	1
	<u> </u>	<u> </u>

The Charity has four employees whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000. A table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular: 13/2014 along with the amount of the total employer pension contributions of the charity.

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

10. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 31 December 2020	843,993	131,672	975,665
Depreciation			
At 31 December 2020	-	131,672	131,672
Net Book Value			
At 31 December 2020	843,993	-	843,993
At 31 December 2019	843,993	-	843,993

The cost of acquiring the freehold property was funded by way of Government grant in 2002 advanced through the then Northern Area Health Board who hold a charge over the property at 48 Middle Abbey street, Dublin 1 until the year 2022.

11. STOCKS

	2020 €	2019 €
Stock	12,324	8,999

12. DEBTORS

	2020 €	2019 €
Other debtors	3,500	5,000
Prepayments	27,426	28,398
	30,926	33,398

13. CREDITORS
Amounts Falling Due within One Year

	2020 €	2019 €
Trade creditors	13,959	31,496
Taxation and social security costs	37,182	31,805
Accruals	20,579	12,060
Deferred Income	203,866	174,688
	275,586	250,049

14. GRANT AND STATE FUNDING

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

Agency	Sponsoring Government Department	Grant Programmes	Grant received in 2020	Deferred from 2019 to 2020	Income Deferred to 2021	Returned to Funder/ From Funder	Outstanding 31.12.20, but included in Income	Income in 2020 €	Expenditure in 2020 €	Taken to reserves	Term	Received in year ended	Restriction on Use
HSE (NICDATF)	Dept. of Health	NIC-17	161,900	9,591	-	-	-	171,491	171,491	-	2020	Nil	Service Provision
HSE (NICDATF)	Dept. of Health	NIC 2-2	71,900	6,261	-	-	-	78,161	78,161	-	2020	Nil	Service Provision
HSE Addiction Services Dublin North City	Dept. of Health	Mainstream Funding	806,082	12,114	(108,412)	-	-	709,784	709,784	-	2020	Nil	Service Provision
HSE SOCIAL INCLUSION	Dept. of Health	Needle Exchange & Syringe Programme	20,000	-	-	-	-	20,000	20,000	-	2020	Nil	Service Provision
HSE SOCIAL INCLUSION	Dept. of Health	Poole Volunteer Programme	20,000	-	-	-	-	20,000	20,000	-	2020	Nil	Service Provision
DR HOMELESS EXECUTIVE	Dept. of Housing, Planning, Community and Local Government	Homeless Services	70,500	-	-	-	-	70,500	70,500	-	2020	Nil	Service Provision
HSE Addiction Service Dublin North City	Dept. of Health	Assertive Case Management Team	100,000	8,667	-	-	-	108,667	108,667	-	2020	Nil	Service Provision
DCC	Dept. of Housing, Planning, Community and Local Government	Assertive Case Management Team	37,396	43,367	(43,367)	-	-	37,396	37,396	-	2020	Nil	Service Provision
PROBATION SERVICE	Dept. of Justice & Equality	Prison groups	49,000	-	-	-	-	49,000	49,000	-	2020	Nil	Service Provision

Ana Liffey Drug Project Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Agency	Sponsoring Government Department	Grant Programmes	Grant received in 2020	Deferred from 2019 to 2020	Income Deferred to 2021	Returned to Funder/ From Funder	Outstanding 31.12.20, but included in Income	Income in 2020 €	Expenditure in 2020 €	Taken to reserves	Term	Received in year ended	Restriction on Use
MIDWEST REGIONAL - DAF	Dept. of Health	DRUGS & ALCOHOL	188,504	-	-	-	-	188,504	188,504	-	2020	Nil	Service Provision
HSE MIDWEST	Dept. of Health	HOMLESS PROGRAMME	84,383	-	-	-	2,500	86,883	86,883	-	2020	Nil	Service Provision
OPEN SOCIETY FOUNDATIONS FUNDING	Global Drug Policy Forum	OR2018-4262 6 & Grant OR2019-6421 3	77,484	21,673	(21,554)	-	-	77,603	77,603	-	2020	Nil	Policy Work
Dublin City Council	North East Inner City Programme Office	NEIC Assertive Case Management Team	8,879	-	-	-	-	8,879	8,879	-	2020	Nil	Service Provision
CIVIL SOCIETY FORUM ON DRUGS	European Commission	760099-CSFD -JUST-2016-AG-DRUG	970	39,747	(24,099)	-	-	16,618	16,618	-	2020	Nil	Policy Work
The Community Foundation of Ireland (RTE does Comic Relief Fund)	N/A	RTÉ does Comic Relief Fund	10,000	-	-	-	-	10,000	10,000	-	2020	Nil	Once off Project
IRISH LIFE	N/A	VOLUNTEER PROGRAMME	-	3,000	(1,650)	-	-	1,350	1,350	-	2020	Nil	
Dublin City Council	North East Inner City Programme Office	North East Inner City Drug Related Intimidation Initiative	118,014	30,269	(4,783)	-	-	143,500	143,500	-	2020	Nil	Policy Work

Ana Liffey Drug Project Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

15. RESERVES

	2020 €	2019 €
At 1 January 2020	1,262,705	1,234,670
Surplus for the financial year	9,189	28,035
At 31 December 2020	<u>1,271,894</u>	<u>1,262,705</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Total Funds €
At 1 January 2019	1,234,670	1,234,670
Movement during the financial year	28,035	28,035
At 31 December 2019	1,262,705	1,262,705
Movement during the financial year	9,189	9,189
At 31 December 2020	<u>1,271,894</u>	<u>1,271,894</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
Restricted	-	1,798,334	1,798,334	-	-
Unrestricted Funds					
Unrestricted Funds (Designated & General)	1,262,705	63,801	54,612	-	1,271,894
Total Funds	<u>1,262,705</u>	<u>1,862,135</u>	<u>1,852,946</u>	<u>-</u>	<u>1,271,894</u>

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	843,993	700,162	(275,586)	1,268,569
Unrestricted general funds	-	3,325	-	3,325
	<u>843,993</u>	<u>703,487</u>	<u>(275,586)</u>	<u>1,271,894</u>

17. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

Ana Liffey Drug Project Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

18. RELATED PARTY TRANSACTIONS

The present membership of the board is listed on the 'Directors and other information' page.

No members of the board of directors received any remuneration during the year ended on 31 December 2020 (2019 - Nil).

No director or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year ended on 31 December 2020 (2019 - Nil).

19. CASH AND CASH EQUIVALENTS	2020	2019
	€	€
Cash and bank balances	<u>660,237</u>	<u>626,364</u>

20. GOVERNMENT DEPARTMENT CIRCULARS

Ana Liffey Drug Project is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

21. PENSION COSTS

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €25,632 (2019 - €25,637).

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 31 May 2021.

ANA LIFFEY DRUG PROJECT COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

NOT COVERED BY THE REPORT OF THE AUDITORS

Ana Liffey Drug Project Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2020

	2020 €	2019 €
Income		
Donations	63,417	116,895
Other Income	332	425
HSE - Dublin North City (Core Funding)	709,782	621,086
HSE (NICDATF) (NIC-2.2)	78,161	41,673
HSE (NICDATF) (NIC-17)	171,491	152,313
HSE Social Inclusion (NSP)	20,000	20,000
HSE Social Inclusion (Poole Volunteer Programme)	20,000	20,000
HSE Social Inclusion (North East Region Needle)	-	2,944
Dublin Regional Homeless Executive (51MAS)	70,500	70,500
HSE Social Inclusion (DRUGS.ie)	-	1,250
Dublin City Local Community Dev. Committee (LCDC) & Dublin City Council (Enhancement Programme)	-	14,989
HSE Dublin North City (ACMT)	108,667	91,330
Mid-West Regional DAF (MW-8L)	188,504	188,504
HSE Mid-West (Homeless Programme)	86,883	47,900
CSFD - European Union Funding	16,618	28,309
Probation Service	49,000	49,000
Stichting De Regenboog Groép	-	11,628
Open Society Foundations	77,603	153,949
NEIC	8,879	155,000
The Community Foundation of Ireland (Women's Fund 2018)	-	3,201
The Community Foundation of Ireland (RTE does Comic Relief Fund)	10,000	-
NEIC (Drug Related Intimidation)	143,500	32,531
Dublin City Council (ACMT)	37,396	37,396
Irish Life	1,350	-
	<u>1,862,083</u>	<u>1,860,823</u>

Ana Liffey Drug Project Company Limited By Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2020

	2020	2019
	€	€
Expenses		
Wages and salaries	1,233,415	1,182,303
Social security costs	134,242	126,171
Staff defined contribution pension costs	25,632	25,637
Staff training	10,069	13,251
Volunteer - donations in kind	42,597	83,922
Health & Safety	23,026	7,293
Intern Expenses	1,428	14,948
Rent payable	12,604	12,000
Rates	132	188
Medical Equipment	6,393	4,593
Insurance	38,796	35,447
Client Expenses	11,263	11,403
Software	8,385	21,773
IT Maintenance	7,767	9,976
Light and heat	13,142	10,821
Cleaning & Waste Disposal	25,111	26,766
Office Equipment	4,504	10,028
Repairs and maintenance	14,759	19,728
Printing, postage and stationery	6,382	7,165
Advertising / Staff Recruitment	7,391	2,890
Media Awards, Publications & Promotions	6,856	32,519
Telephone	24,842	20,366
Computer costs	25,245	13,894
Needle Exchange Consumables	38,155	23,568
Motor vehicle Additions	23,860	-
Motor expenses	9,140	7,391
Travelling and subsistence	18,179	33,994
Legal and professional	8,991	12,323
Consultancy fees	47,881	21,853
Auditor's/Independent Examiner's remuneration	6,886	4,264
Bank charges	264	192
Seminars & Meetings	1,226	21,935
Staff Facilitation & Support	14,383	12,399
Depreciation	-	2,049
	<u>1,852,946</u>	<u>1,833,050</u>
Miscellaneous Income		
Bank interest	52	262
Net Surplus	<u>9,189</u>	<u>28,035</u>